4810-31-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER

DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Tax and Trade Bureau (TTB)

1. Title: Letterhead Applications and Notices Relating to Wine (TTB REC 5120/2).

OMB Control Number: 1513-0057.

Type of Review: Extension without change of a currently approved collection.

Description: Various provisions of chapter 51 of the Internal Revenue Code (IRC; 26 U.S.C.

chapter 51) govern or authorize the Secretary to issue regulations regarding certain aspects of

wine production and treatment. The IRC also imposes standards for natural and agricultural

wines, the cellar treatment of natural wine, and the labeling of all wines. Under those IRC

authorities, the TTB regulations in 27 CFR part 24 require wine premises proprietors to submit

letterhead applications or notices to TTB when they desire to use alternate regulatory compliance

methods or procedures or when they desire to undertake certain specified wine premises

operations, particularly those that affect the kind, tax rate, or volume of wine produced or

removed. In general, operations posing a greater jeopardy to the revenue require submission of

letterhead applications subject to TTB approval, while operations posing less jeopardy to the

revenue require submission of letterhead notices that do not require TTB pre-approval. This

information collection is necessary to ensure that proposed wine-related alternative methods or

procedures or operations comply with relevant laws and regulations, and do not jeopardize the

revenue or unduly burden TTB's administration of 27 CFR part 24.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 1,650.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,650.

2

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 825.

2. Title: Airlines Withdrawing Stock from Customs Custody (TTB REC 5620/2).

OMB Control Number: 1513-0074.

Type of Review: Extension without change of a currently approved collection.

Description: Under provisions of the Internal Revenue Code (IRC) in 26 U.S.C. chapter 51,

distilled spirits and wine produced in or imported into the United States are subject to Federal

excise tax. However, under the IRC at 26 U.S.C. 5214 and 5362, and subject to such regulations

as the Secretary may prescribe, distilled spirits and wine may be removed without payment of

that tax for use on certain aircraft. In addition, under 19 U.S.C. 1309, and subject to such

regulations as the Secretary may prescribe, distilled spirits and wine may be withdrawn from

customs custody without payment of that tax for use as supplies on aircraft engaged in flights to

locations outside the United States. Under those authorities, the TTB regulations require airlines

to account for distilled spirits and wine withdrawn from their stocks held in customs custody at

airports for use as supplies on aircraft engaged in foreign flights. Accounting for the

withdrawals of such products is necessary to protect the revenue by detecting and preventing

diversion of such non-taxpaid products into the domestic market, which is subject to tax.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 25.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 25.

3

Estimated Time per Response: 100 hours.

Estimated Total Annual Burden Hours: 2,500.

.Authority: 44 U.S.C. 3501 et seq.

Dated: May 23, 2019.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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